

MEMORANDUM

TO: Mayor and City Council
VIA : Gary Jackson, City Manager
FROM: Ben Durant, Chief Financial Officer
RE: City Council Budget Worksession F

DATE: March 4, 2009

City Council requested follow-up information from staff on several items that were discussed at the February 24, 2009 Quarterly Report/Budget Worksession. Provided below are answers to questions that were raised by Council. Please let me know if you have any questions or would like further information.

1. Provide information on transfer from General Fund Balance to the Health Care Fund

Beginning in Fiscal year 2008, the City began accounting for its self-funded Health Care and Worker's Compensation programs in a new insurance fund, separate from the City's General Fund. Accounting for these programs was formerly done in the General Fund. Segregating these funds from the General Fund was done to enhance the City's financial management and reporting capacity for its self-funded insurance programs.

The impact of the preceding change is reflected in the attached financial summary statements from the City's previous two audits. The Audit and Financial Statement Summary (Attachment A) produced by Dixon Hughes for FY 2007 shows that in that year, total fund balance for the General Fund was \$41.61 million, which included reserves for Health Care and Worker's Compensation. The Audit and Financial Statement Summary for FY 2008 (Attachment B) shows the 2007 total fund balance amount restated to \$34.64 million to reflect the transfer of approximately \$3.47 million in Health Care reserves and \$3.51 million in Worker's Compensation (Risk Management) reserves to the new internal service fund.

It is important to note that even when Health Care and Worker's Compensation reserves were included in the total General Fund balance, they were unavailable for appropriation as they were reserved for their intended use. Thus, their removal from the General Fund had no impact on our "available" fund balance.

2. What has fund balance been spent on in recent fiscal years?

Available fund balance peaked in FY 2005-06 at \$23.79 million or 31.0% of General Fund expenses. At that time, Council made the policy decision to begin appropriating a portion of fund balance to address high priority capital and operating needs that were one-time in nature.

Attachment C, which is included with this memorandum, lists major fund balance appropriations since June 30, 2006. Highlights include:

- October 2006, Council appropriated \$1.0 million in fund balance, along with \$1.5 million in revenue from property and sales taxes that were coming in over budget, to fund \$2.5 million in capital projects, including the Civic Center arena roof and the Haw Creek and Patton Avenue sidewalk projects.
- With adoption of the FY 2007-08 budget, Council authorized the appropriation of \$3.7 million in fund balance for capital improvement projects and \$500,000 to fund one-time operating costs, such as the Downtown Master Plan update, the Parks & Greenways Master Plan Update, and the Comprehensive Affordable Housing Plan. Funded capital improvement projects included the Hominy Creek greenway, repairs at Fire Station 6, and replacement of the City Hall chiller, as well as additional vehicle and equipment replacement.
- Other major mid-year fund balance appropriations since FY 2005-06 include:
 - 1) \$575,000 for the City's initial payment for the Overlook Park/Beaucatcher Mountain property;
 - 2) \$353,000 for the demolition of Tunnel Road property;
 - and 3) \$259,000 to fund the City's share of the cost of replacing a wrecked fire truck.

3. Show how various levels of fund balance appropriation would impact the City's financial position in FY 2009-10.

At the February 24th budget worksession, staff estimated that fund balance would end the current fiscal year at \$17.68 million or 19.7% of General Fund expenditures. Staff also indicated that under current budget assumptions, \$1.0 million would be appropriated from fund balance in next fiscal year's budget. Appropriating \$1.0 million in fund balance for next year's budget would lower available fund balance to \$16.68 million or 18.2% of estimated FY 2009-10 expenditures. The table below shows three additional scenarios for fund balance usage ranging from \$2.0 million up to \$4.0 million. However, staff would caution against the use of additional fund balance to pay for ongoing budget expenses since such a practice creates an automatic budget gap that has to be filled in the subsequent budget year.

2009-10 Fund Balance Usage	2009-10 Est. Year End Avail. Fund Balance	Fund Balance %
1,000,000*	16,684,273	18.2%
2,000,000	15,684,273	17.1%
3,000,000	14,684,273	16.0%
4,000,000	13,684,273	15.0%

* Current proposed fund balance usage

4. Provide a list of current year encumbrances in the General Fund.

As noted during the presentation of the Quarterly Financial Report, there was a total of \$1,443,395 in General Fund encumbrances carried over from FY 2007-08 into FY 2008-09. An encumbrance is created whenever the City enters into a contract with an outside vendor for supplies, professional services, etc. Typically, the City will encumber the full amount of a contract at the outset of a project, then the vendor is paid from that encumbrance as services are provided. Often, contracts are not completed and fully paid out by the end of the fiscal year; therefore the remaining balances on those contracts (encumbrances) are carried over to the next fiscal year. The "savings" from not having completed those contracts before the fiscal year closed reverts to fund balance and is eventually appropriated in the subsequent fiscal year to cover the eventual completion of those contracts.

An example of this type of transaction is the \$170,000 contract that the City entered into with Goody Clancy & Associates for the update to the Downtown Master Plan. The full amount of the contract (\$170,000) was encumbered in FY 2007-08, however only \$20,000 was actually paid out in FY 2007-08. As a result, the remaining encumbrance of \$150,000 was carried over to FY 2008-09. Financial reporting standards require that the City reserve a portion of its fund balance to cover outstanding encumbrances since they are pending obligations of the City. We report the amount of fund balance reserved for encumbrances in the City's Comprehensive Financial Report (CAFR) and in each of our Quarterly Financial Reports to Council. Attached is a copy (Attachment D) of all the General Fund encumbrances that rolled over from FY 2007-08 to FY 2008-09.

5. Provide different revenue scenarios to show the impact on the General Fund budget.

Property taxes and sales taxes together make up approximately 70% of the General Fund revenue budget. Staff is currently projecting that the property tax base (exclusive of annexation) will grow by 2.0% in FY 2009-10. Because of the recession, staff has projected a growth rate for the property tax base that is less than the 10-year average growth rate of 3.3% and less than 4.2% growth that occurred in the current fiscal year. The chart below shows how property tax revenue would increase or decrease compared to the current 2.0% estimate for growth values ranging from 1.5% to 4.0%. As the chart indicates, every 0.5% change in the estimate results in an impact of approximately \$217,000. Finance staff will be meeting with the Buncombe County Tax Assessor in the next few weeks to review property tax estimates for FY 2009-10.

Tax Base Growth	Property Tax Revenue	Change Vs. Current Estimate
1.5%	44,190,233	(217,686)
2.0%*	44,407,919	0
2.5%	44,625,604	217,685
3.0%	44,843,290	435,371
3.5%	45,060,976	653,057
4.0%	45,278,662	870,743

* Current estimate

Sales tax revenue through the first six months of the current fiscal year is down 3.1% compared to the prior fiscal year. Staff is currently projecting that this same trend will continue through the remaining six months of the fiscal year and as a result, the city will end the year with a **\$1.5 million** shortfall in sales tax revenue.

In projecting sales tax revenue for next year, staff started with an adjusted sales tax base that is reduced by \$1.5 million, reflecting the current year shortfall. Staff is then estimating that the adjusted sales tax base will remain flat (or experience no growth) in the upcoming fiscal year. This assumption was a major contributing factor to the initial \$5.6 million budget gap that was projected for FY 09-10, prior to the identification of specific budget balancing strategies.

Sales tax revenue is highly sensitive to economic conditions, especially unemployment. As a result, there is the possibility that sales tax revenue could decline even further. Staff has prepared sales tax scenarios that show the impact on current revenue estimates for sales tax declines if the annual decline ranges from 4% to 7%. As the chart indicates, every 1.0% decline in the estimate results in a reduction to the base of approximately \$165,000.

Projected Annual Decline	Additional Reduction to Base
4.0%	(164,735)
5.0%	(329,471)
6.0%	(494,206)
7.0%	(658,941)

* Current estimate

6. Review cost recovery estimates and staff recommendations for fees & charges.

Fees & charges will be reviewed initially by the Finance Committee and recommendations made to the full Council in late March.

7. Review revenue estimates and level of subsidy for the Transit Fund.

The Transit Fund will require less of a subsidy from the general fund due to two primary reasons. The first is operational savings recommended by the Management Company that include several initiatives listed below for a total savings of approximately **\$150,000**.

- Workers comp – First Transit found a different policy: \$25,680
- Overtime: reduced from 13.81% to 7.67%, representing around \$80,000
- Drug and alcohol policy, Printing and Telephone: \$5,000
- Open position: \$20,000
- Reengineering: \$20,000

The second reason for the decrease in subsidy from the general fund is an increase in federal assistance for operational purposes in the amount of \$484,000

The FY 09 subsidy from the general fund was approximately \$1.5 million. The anticipated subsidy from the general fund for FY 10 is \$900,000, reflecting the combined impact of operational savings and increased federal assistance.

8. Review fund status and level of allocation for the Housing Trust Fund (HTF).

There has been no new HTF fund activity since the Council meeting on February 24, 2009, during which time Council was last updated. The current available balance is \$18,600.39. The anticipated payoff from the Crowell Park project is estimated at \$480,000; however those funds remain speculative at this point.

9. Review the details of re-engineering/streamlining efforts and compensation options, including four-day work weeks and reducing 401K allocations.

A chart showing the details of the City's re-engineering/streamlining efforts, as well as a list of various compensation options is provided in Attachments D & E.

ATTACHMENT A

Audit and Financial Statement Summary

The following is a summary of fund balance in the General Fund taken from Pages 19 and 20 of the Comprehensive Annual Financial Report:

	<u>2007</u>	<u>2006</u>
Total fund balance	\$ 41,614,560	\$ 37,625,974
Reservations:		
State statute restrictions	✓(7,694,837)	(4,945,178)
Encumbrances	✓(4,157,243)	(953,241)
Employee paid health benefits	(3,470,601)	(5,478,052)
Risk management	(3,508,659)	(1,599,364)
Inventories	✓(931,409)	(858,271)
Fund balance available for appropriation	\$ 21,851,811	\$ 23,791,868
Total expenditures and transfers to other funds	<u>\$ 82,396,233</u>	<u>\$ 76,723,497</u>
Available fund balance as a percentage of expenditures and transfers to other funds	<u>26.5%</u>	<u>31.0%</u>
Group average	<u>Not available</u>	<u>22.8%¹</u>
State-wide average	<u>Not available</u>	<u>35.5%²</u>



DIXON HUGHES PLLC

Certified Public Accountants and Advisors

ATTACHMENT B

Audit and Financial Statement Summary

The following is a summary of fund balance in the General Fund taken from Pages 18 and 19 of the Comprehensive Annual Financial Report:

	000's	
	<u>2008</u>	<u>2007¹</u>
Total fund balance	\$ 28,692	\$ 34,635
Reservations:		
State statute restrictions	(6,574)	(7,695)
Encumbrances	(2,804)	(4,157)
Inventories	<u>(1,082)</u>	<u>(932)</u>
		<i>page</i> 6
Fund balance available for appropriation	<u>\$ 18,232</u>	<u>\$ 21,851</u>
Total expenditures and transfers to other funds	<u>\$ 94,525</u>	<u>\$ 81,435</u>
Available fund balance as a percentage of expenditures and transfers to other funds	<u>19.3%</u>	<u>26.8%</u>
Group average	<u>Not available</u>	<u>23.0%²</u>

¹ 2007 has been restated to remove restricted accounts for Healthcare and Worker's Compensation that were transferred to the City's new internal service fund. The Insurance Fund was set up to account for the operations of the City's self-insurance activities.

² Based on 2007 County and Municipal information at www.treasurer.state.nc.us for municipalities without electric funds (populations over 50,000).



Attachment C
Fund Balance Usage

1) FY 2006-07 Mid-Year (October 2006) Fund Balance Appropriation: \$1.0 million

<u>Revenue:</u>	
Fund Balance	1,000,000
Property & Sales Taxes	1,500,000
Total Revenue	2,500,000

<u>Projects:</u>	
Fire Station 12 Land	250,000
Civic Center Arena Roof	900,000
Haw Creek Sidewalk	370,000
Patton Avenue Sidewalk	300,000
Fleet Replacement	255,000
Street & Sidewalk Maintenance	200,000
Public Safety Radio Replacement	100,000
Richmond Hill Park	125,000
Total Projects	2,500,000

2) FY 2007-08 Adopted Budget Fund Balance Appropriation: \$4.4 million

<u>Examples of Funded Projects</u>	
Vehicle & Equipment Purchases	1,271,150
Hominy Creek Greenway	590,000
Clingman Avenue Streetscape	500,000
Technology Improvements	305,000
Fire Station 6 Repairs	300,000
Additional Building Maintenance	200,000
City Hall Chiller	200,000
Downtown Master Plan	170,000
Parks & Greenway Master Plan	120,000
I40 Noise Wall Enhancement	106,900
City Hall & Aston Park Security	105,000
Code Red System	80,000
Affordable Housing Plan	50,000
Emergency Generator Replacement	50,000
French Broad River Greenway	25,000

3) Major Mid-Year Fund Balance Appropriations Last 3 Fiscal Years

<u>Funded Items:</u>	
Beaucatcher/Overlook Land	575,000
Tunnel Road Demolition	353,000
Fire Truck Replacement	259,000
City Hall Ventilation System Cleaning	119,000
Match for Hybrid Bus Purchase	100,000

ATTACHMENT D

PREPARED 08/12/2008, 14:00:56
 PROGRAM: GM313UR

GROUP NUMBER	ACCOUNTING PERIOD:	P.O.	VENDOR NAME	TYPE	DESCRIPTION 2	TRANSACTION NO.	TRANS DATE	DESCRIPTION 1
00866	01/2009	081798	609	CINCINNATI SYSTEMS INC	110-0101-412.30-05		100	PRIOR YR ENCUMB
		082769	609	CINCINNATI SYSTEMS INC	110-0101-412.30-05		200	PRIOR YR ENCUMB
		F72288	36	ASHEVILLE MEDIA COMPANY	110-0101-412.30-10		300	PRIOR YR ENCUMB
		F92538	3038	MISC - VENDOR	110-0103-412.50-01		400	PRIOR YR ENCUMB
		F92541	3038	MISC - VENDOR	110-0103-412.50-01		500	PRIOR YR ENCUMB
		F94055	1856	NC LEAGUE OF MUNICIPALI	110-0103-412.50-01		600	PRIOR YR ENCUMB
		F90855	1759	MIDDLEMONT FLOWER SHOP	110-0103-412.60-01		700	PRIOR YR ENCUMB
		F92178	1759	MIDDLEMONT FLOWER SHOP	110-0103-412.60-01		800	PRIOR YR ENCUMB
		F91908	3038	MISC - VENDOR	110-0106-412.30-10		900	PRIOR YR ENCUMB
		082675	7568	SCOTT SMITH DBA 12-50	110-0103-412.60-01		1000	PRIOR YR ENCUMB
		F93964	4133	THE NATIONAL CITIZEN SU	110-0106-412.30-10		1100	PRIOR YR ENCUMB
				PROCUREMENT CARD	110-0106-412.50-01		1200	PRIOR YR ENCUMB
				PROCUREMENT CARD	110-0106-412.50-01		1300	PRIOR YR ENCUMB
				PROCUREMENT CARD	110-0106-412.50-01		1400	PRIOR YR ENCUMB
				PROCUREMENT CARD	110-0106-412.50-01		1500	PRIOR YR ENCUMB

CITY OF ASHEVILLE
 ENCUMBRANCE UPDATE LIST REPRINT

PAGE 1
 REPORT NUMBER 102

LIQUIDATION

ACCOUNT NUMBER	PROJECT	ENCUMBRANCE	ACCOUNT NUMBER	PROJECT	ENCUMBRANCE
WORK ORDER	JOB#	FACILITIES ID	WORK ORDER	JOB#	FACILITIES ID
		882.00			

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ENCUMBRANCE UPDATE LIST REPRINT

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 5

REPORT NUMBER 102

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUMB/ROLLOVER ENC
GROUP USER ID	TKEITH	01/2009
GROUP CREATED BY	DLINEBE	
GROUP UPDATED BY	TKEITH	

TRANS NO	TRANS DATE	P.O.	VENDOR	ACCOUNT NUMBER	PROJECT	ENCUMBRANCE	LIQUIDATION
DESCRIPTION	1	2	3	4	5	6	7
6100	07/30/2008	F78391	6262	FAYETTEVILLE PUBLISHING	110-1001-415.50-16	93.45	
PRIOR YR ENCUMB		F92156	1984	OFFICE DEPOT INC	110-1001-415.60-01	125.13	
6200	07/30/2008	F91975	1984	OFFICE DEPOT INC	110-1002-415.60-01	4,081.71	
PRIOR YR ENCUMB		083055	1961	OFFICE ENVIRONMENT OF A	110-1001-415.60-01		
6300	07/30/2008	080242	6106	DURALINE IMAGING, INC	110-1002-415.50-01	125.00	
PRIOR YR ENCUMB		F90934	4133	PROCUREMENT CARD	110-1002-415.50-04	119.62	
6400	07/30/2008	F89083	2391	SYSTEL BUSINESS EQUIPME	110-1002-415.50-04	65.00	
PRIOR YR ENCUMB		081975	4133	PROCUREMENT CARD	110-1002-415.60-01	156.50	
6500	07/30/2008	070518	4798	WYATT WASTE CONTAINER L	110-1004-415.30-00	20.15	
PRIOR YR ENCUMB		F89083	4133	PROCUREMENT CARD	110-1002-415.60-01		
6600	07/30/2008	082781	1623	L & M JANITORIAL SERVIC	110-1004-415.30-00	24.00	
PRIOR YR ENCUMB		F89083	4133	PROCUREMENT CARD	110-1002-415.60-01		
6700	07/30/2008	062992	1542	LIBERTY PRESS	110-1004-415.30-13	731.12	
PRIOR YR ENCUMB		080653	6753	GOVDEALS	110-1004-415.50-04	25.50	
6800	07/30/2008	080736	2391	SYSTEL BUSINESS EQUIPME	110-1004-415.50-04	4,533.49	
PRIOR YR ENCUMB		083143	1984	OFFICE DEPOT INC	110-1004-415.50-37		
6900	07/30/2008	060224	2391	SYSTEL BUSINESS EQUIPME	110-1008-415.50-04	69.98	
PRIOR YR ENCUMB		073000	1984	OFFICE DEPOT INC	110-1004-415.60-01		
7000	07/30/2008	060295	2999	IKON OFFICE SOLUTIONS	110-1008-415.50-04	1171.88	
PRIOR YR ENCUMB		080653	6753	GOVDEALS	110-1004-415.50-04		

CITY OF ASHEVILLE
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REPORT PAGE 9 NUMBER 102

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GROUP NUMBER	:	01/2009
ACCOUNTING PERIOD	:	THE 1ST
GROUP USER ID	:	DUEBBE
GROUP CREATED BY	:	THE 1ST

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NS NO	TRANS DATE	P. O.	VENDOR NAME	TYPE	ACCOUNT NUMBER	WORK ORDER	JOB#	FACILITIES IN
DESCRIPTION 1	DESCRIPTION 2							
12100 PRIOR YR ENCUMB	07/30/2008	083230	8538 TRAIN SIGNAL, INC		110-1100-410.50-01	C44106	597.00	26
12200 PRIOR YR ENCUMB	07/30/2008	070808	378 BANK OF LINCOLNWOOD		110-1100-410.50-03	C44102		28
12300 PRIOR YR ENCUMB	07/30/2008	070809	3394 ONTARIO INVESTMENTS INC		110-1100-410.50-03	C44102		368.24
12400 PRIOR YR ENCUMB	07/30/2008	071859	3394 ONTARIO INVESTMENTS INC		110-1100-410.50-03	C44102		9,213.90
12500 PRIOR YR ENCUMB	07/30/2008	080715	7685 BANK FINANCIAL FSB		110-1100-410.50-03	C44102		1,242.60
12600 PRIOR YR ENCUMB	07/30/2008	082685	3394 ONTARIO INVESTMENTS INC		110-1100-410.50-03	C44102		5,785.09
12700 PRIOR YR ENCUMB	07/30/2008	082686	3394 ONTARIO INVESTMENTS INC		110-1100-410.50-03	C44102		2,337.35
12800 PRIOR YR ENCUMB	07/30/2008	081216	4229 GLOBAL SIGNAL DEA PINN		110-1100-410.50-04	C44108		
12900 PRIOR YR ENCUMB	07/30/2008	082316	4657 SOFTWARE HOUSE INTERNAT		110-1100-410.50-60	C44106		1,240.99
13000 PRIOR YR ENCUMB	07/30/2008	072228	7913 PARABEN CORPORATION		110-1100-410.61-01	C44106		649.00
13100 PRIOR YR ENCUMB	07/30/2008	051885	6285 4FRONT SYSTEMS INC		110-1100-410.70-05	C44105		300.00
13200 PRIOR YR ENCUMB	07/30/2008	083054	1084 GLOBAL COMPUTER SUPPLIE		110-1100-410.70-05	C44102		12,692.17
13300 PRIOR YR ENCUMB	07/30/2008	083057	5612. NUMARA SOFTWARE INC		110-1100-410.70-05	C44106		16,275.87
13400 PRIOR YR ENCUMB	07/30/2008	F94564	1084 GLOBAL COMPUTER SUPPLIE		110-1501-431.60-01			1,497.56
13500 PRIOR YR ENCUMB	07/30/2008	083150	1084 GLOBAL COMPUTER SUPPLIE		110-1501-431.60-01			751.15

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINTPREPARED 08/12/2008, 14:00:56
PROGRAM: GM313URENCUMBRANCE
ROLLOVER ENC

GROUP NUMBER	ACCOUNTING PERIOD:	00866	ENCUMB/ROLLOVER ENC
GROUP USER ID	TKEITH		
GROUP CREATED BY	DLUEBEE		
GROUP UPDATED BY	TKEITH		
TRANS NO	TRANS DATE	P. O.	VENDOR NAME
DESCRIPTION 1			DESCRIPTION 2
13600	07/30/2008	083224	1084 GLOBAL COMPUTER SUPPLIE
PRIOR YR ENCUMB			110-1501-431.60-01
13700	07/30/2008	082925	4021 AMERICAN TRAFFIC SAFETY
PRIOR YR ENCUMB			110-1502-431.61-01
13800	07/30/2008	082928	2739 VULCAN INCORPORATED
PRIOR YR ENCUMB			110-1502-431.61-10
13900	07/30/2008	082477	2797 WHOLE ARMOR UNIFORMS IN
PRIOR YR ENCUMB			110-1502-431.61-10
14000	07/30/2008	F94682	512 PROGRESS ENERGY CAROLIN
PRIOR YR ENCUMB			110-1503-431.40-00
14100	07/30/2008	021726	1881 NC DEPT OF TRANSPORTATI
PRIOR YR ENCUMB			110-1504-431.30-10
14200	07/30/2008	082051	1881 NC DEPT OF TRANSPORTATI
PRIOR YR ENCUMB			110-1504-431.30-10
14300	07/30/2008	083067	8068 EQUIPMENT TRADE SERV CO
PRIOR YR ENCUMB			110-1504-431.60-01
14400	07/30/2008	F92739	4133 PROCUREMENT CARD
PRIOR YR ENCUMB			110-1504-431.61-01
14500	07/30/2008	081880	1745 MATERIAL SALES CO
PRIOR YR ENCUMB			110-1504-431.61-01
14600	07/30/2008	082870	38 SOUTHERN CONCRETE
PRIOR YR ENCUMB			110-1504-431.61-01
14700	07/30/2008	090055	2761 A P A C ATLANTIC, INC
PRIOR YR ENCUMB			110-1504-431.61-01
14800	07/30/2008	082871	38 SOUTHERN CONCRETE
PRIOR YR ENCUMB			110-1504-431.61-12
14900	07/30/2008	082295	7517 STAFFORD - CAROLINAS
PRIOR YR ENCUMB			110-1504-431.70-05
15000	07/30/2008	083072	536 BRIGGS CONSTRUCTION EQU
PRIOR YR ENCUMB			110-1504-431.70-05

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 PROGRAM: GM313UR

GROUP NUMBER		ACCOUNTING PERIOD:		ENCUMB/ROLLOVER ENC	
		01/2009		TKEITH	
GROUP USER ID		GROUP CREATED BY		DILUBBE	
GROUP UPDATED BY				TKEITH	
15100	07/30/2008	083110	7019	BOBCAT OF ASHEVILLE	110-1504-431.70-05
PRIOR YR ENCUMB			5298	FIRST, INC	C42700
15200	07/30/2008	080459			3,424.00
PRIOR YR ENCUMB					
15300	07/30/2008	083189	528	COMMUNICATION SERVICES	110-1505-432.40-03
PRIOR YR ENCUMB				110-1505-432.30-10	C42800
15400	07/30/2008	600041	3038	MISC - VENDOR	110-1505-432.50-01
PRIOR YR ENCUMB					C42800
15500	07/30/2008	083118	7512	GLOBAL GOV'T EDUCATION	110-1505-432.60-01
PRIOR YR ENCUMB					C42800
15600	07/30/2008	083210	8526	MSC	110-1505-432.60-01
PRIOR YR ENCUMB					C42800
15700	07/30/2008	082973	4093	SCHAFFER SYSTEMS INTERN	110-1505-432.61-01
PRIOR YR ENCUMB					C42800
15800	07/30/2008	083182	8519	PLASTIC BAGS FOR YOU	110-1505-432.61-01
PRIOR YR ENCUMB					C42800
15900	07/30/2008	082477	2797	WHOLE ARMOR UNIFORMS IN	110-1505-432.61-10
PRIOR YR ENCUMB					C42800
16000	07/30/2008	083016	8500	SHOWTIME SPORTS & TROPH	110-1505-432.61-10
PRIOR YR ENCUMB					C42800
16100	07/30/2008	080305	4798	WYATT WASTE CONTAINER L	110-1507-433.30-00
PRIOR YR ENCUMB					C42800
16200	07/30/2008	080487	2330	SAFETY KLEEN CORPORATIO	110-1507-433.30-05
PRIOR YR ENCUMB					C42800
16300	07/30/2008	082477	2797	WHOLE ARMOR UNIFORMS IN	110-1507-433.60-01
PRIOR YR ENCUMB					C42800
16400	07/30/2008	F71203	1891	NAPA AUTO PARTS	110-1507-433.60-50
PRIOR YR ENCUMB					C42800
16500	07/30/2008	F78229	2033	ASHEVILLE CHEVROLET	110-1507-433.60-50
PRIOR YR ENCUMB					C42800

CITY OF ASHEVILLE
 ENCUMBRANCE UPDATE LIST REPRINT

PAGE 11
 REPORT NUMBER 102

PREPARED: 08/12/2008, 14:00:56
PROGRAM: GM313UR

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

GROUP NUMBER : 00866 ENCUMB/ROLLOVER ENC
ACCOUNTING PERIOD : 01/2009
GROUP USER ID : TKEITH
GROUP CREATED BY : DLVEBBE
GROUP UPDATED BY : TKEITH

PAGE 14
REPORT NUMBER 102

TRANS NO	DESCRIPTION 1	DATE	P.O.	VENDOR	VENDOR NAME	TYPE	PROJECT	ENCUMBRANCE	LIQUIDATION
DESCRIPTION					DESCRIPTION 2		WORK ORDER	JOB#	FACILITIES ID
19600	07/30/2008 PRIOR YR ENCUMB	080364	2391	SYSTEL BUSINESS EQUIPM	EQUIPME	110-1601-419.50-15			142.30
19700	07/30/2008 PRIOR YR ENCUMB	080591	8101	CORPORATE LEASING		110-1601-419.50-15			934.68
19800	07/30/2008 PRIOR YR ENCUMB	886747	4133	PROCUREMENT CARD		110-1601-419.60-01			773.30
19900	07/30/2008 PRIOR YR ENCUMB	FB9039	4133	PROCUREMENT CARD		110-1601-419.60-01			231.50
20000	07/30/2008 PRIOR YR ENCUMB	F92097	4133	PROCUREMENT CARD		110-1601-419.60-01			148.35
20100	07/30/2008 PRIOR YR ENCUMB	FB9039	4133	PROCUREMENT CARD		110-1601-419.60-01			685.00
20200	07/30/2008 PRIOR YR ENCUMB	081974	5874	SAFETY CONCEPTS INC		110-1601-419.61-01			7,975.00
20300	07/30/2008 PRIOR YR ENCUMB	082944	1027	FLINT TRADING INC		110-1601-419.61-01			780.44
20400	07/30/2008 PRIOR YR ENCUMB	083187	1027	FLINT TRADING INC		110-1601-419.61-01			2,236.70
20500	07/30/2008 PRIOR YR ENCUMB	083188	8520	DOBSCO		110-1601-419.61-01			812.64
20600	07/30/2008 PRIOR YR ENCUMB	083216	5874	SAFETY CONCEPTS INC		110-1601-419.61-01			268.60
20700	07/30/2008 PRIOR YR ENCUMB	070340	1406	JACKSON TRADING CO		110-1601-419.61-10			247.00
20800	07/30/2008 PRIOR YR ENCUMB	080614	1406	JACKSON TRADING CO		110-1601-419.61-10			1,832.22
20900	07/30/2008 PRIOR YR ENCUMB	082783	1961	OFFICE ENVIRONMENT OF A		110-1601-419.70-04			5,838.00
21000	07/30/2008 PRIOR YR ENCUMB	082667	2391	SYSTEM BUSINESS EQUIPM	EQUIPME	110-1601-419.70-05			

PREPARED 08/12/2008, 14:00:56
 PROGRAM: GM313UR

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUMB/ROLLOVER ENC				
GROUP USER ID	: TKAIRTH					
GROUP CREATED BY	: DVILLEB					
GROUP UPDATED BY	: TKEITH					
TRANS NO	TRANS DATE	P.O.	VENDOR	VENDOR NAME	TYPE	
DESCRIPTION 1			DESCRIPTION 2			
21100	07/30/2008	082002	5969	MACTEC ENGINEERING & CO	110-1602-419.30-01	
PRIOR YR ENCUMB				110-1602-419.30-10	C41904	1,000.00
21200	07/30/2008	081184	1754	MATTERN & CRAIG		
PRIOR YR ENCUMB				110-1602-419.30-10	C41904	6,550.00
21300	07/30/2008	082729	1754	MATTERN & CRAIG		
PRIOR YR ENCUMB				110-1602-419.30-10	C41904	2,182.50
21400	07/30/2008	082730	1754	MATTERN & CRAIG		
PRIOR YR ENCUMB				110-1602-419.30-10	C41904	4,950.00
21500	07/30/2008	082885	2751	VAUGHN & MELTON ENGINEER	110-1602-419.30-10	
PRIOR YR ENCUMB				110-1602-419.30-10	C41901	6,075.00
21600	07/30/2008	083166	1754	MATTERN & CRAIG		
PRIOR YR ENCUMB				110-1602-419.30-10	C41901	47.40
21700	07/30/2008	060895	6974	DE LAGE LANDEN FINANCIA	110-1602-419.50-15	
PRIOR YR ENCUMB				110-1602-419.50-15	C41901	75.00
21800	07/30/2008	060896	2391	SYSTEL BUSINESS EQUIPE	110-1602-419.50-15	
PRIOR YR ENCUMB				110-1602-419.50-15	C41901	142.46
21900	07/30/2008	070732	6974	DE LAGE LANDEN FINANCIA	110-1602-419.61-10	
PRIOR YR ENCUMB				110-1602-419.61-10	C41901	15.00
22000	07/30/2008	070340	1406	JACKSON TRADING CO		
PRIOR YR ENCUMB				110-1602-419.61-10	C41901	18.00
22100	07/30/2008	080614	1406	JACKSON TRADING CO		
PRIOR YR ENCUMB				110-1603-419.30-00	C41901	4,015.79
22200	07/30/2008	071858	3962	GREEN LIGHT ELECTRIC CO	110-1603-419.30-00	
PRIOR YR ENCUMB				110-1603-419.30-00	C41901	39,000.00
22300	07/30/2008	083241	2956	OPEN		
PRIOR YR ENCUMB				110-1603-419.60-01	C41901	259.06
22400	07/30/2008	F92247	4133	PROCUREMENT CARD		
PRIOR YR ENCUMB				110-1603-419.61-01	C41901	3,824.00
22500	07/30/2008	082728	4601	TEMPLE INC.		
PRIOR YR ENCUMB				110-1603-419.61-01	C41901	

CITY OF ASHEVILLE
 ENCUMBRANCE UPDATE LIST REPRINT

PAGE 15
 REPORT NUMBER 102

PREPARED 08/12/2008, 14:00:56
PROGRAM: GM313UR

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 16
REPORT NUMBER 102

GROUP NUMBER : 00866 ENCUMB/ROLLOVER ENC

ACCOUNTING PERIOD : 01/2009

TREITH

GROUP USER ID : DLUEBBE

TREITH

GROUP CREATED BY : TREITH

TREITH

GROUP UPDATED BY : TREITH

LIQUIDATION

ENCUMBRANCE

FACILITIES

ID

ACCOUNT NUMBER PROJECT

WORK ORDER

JOB#

DESCRIPTION

TYPE

DESCRIPTION 2

DESCRIPTION 1

P.O.

VENDOR

NAMES

DESCRIPTION

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ENCUMB/ROLLOVER ENC

01/2009

TREITH

DLUEBBE

TREITH

PREPARED: 08/12/2008, 14:00:56

PROGRAM: GM313UR

ENCUMBRANCE/ROLLOVER ENC

GROUP NUMBER : 00866 ACCOUNTING PERIOD: 01/2009

PRIOR YR ENCUMB: TKEITH

GROUP USER ID : DUEBBE

GROUP CREATED BY : TKEITH

GROUP UPDATED BY : TKEITH

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 17
REPORT NUMBER 102

LIQUIDATION						
TRANS NO	DESCRIPTION 1	DATE	P.O.	VENDOR NAME	TYPE	ACCOUNT NUMBER
DESCRIPTION 1			VENDOR		DESCRIPTION 2	WORK ORDER
24100	07/30/2008	F77960	3038	MISC - VENDOR	110-2001-417.50-01	C43000
PRIOR YR ENCUMB						613.00
24200	07/30/2008	F90789	4133	PROCUREMENT CARD	110-2001-417.50-01	C43000
PRIOR YR ENCUMB						602.28
24300	07/30/2008	G00043	4133	PROCUREMENT CARD	110-2001-417.50-01	C43000
PRIOR YR ENCUMB						403.72
24400	07/30/2008	F94652.	3023	MISC - EMPLOYEE	110-2001-417.50-14	
PRIOR YR ENCUMB						105.00
24500	07/30/2008	F94674	120	AMERICAN RED CROSS	110-2001-417.50-14	
PRIOR YR ENCUMB						1,600.00-
24600	07/30/2008	070892	2391	SYSTEL BUSINESS EQUIPME	110-2001-417.50-15	C43000
PRIOR YR ENCUMB						460.81
24700	07/30/2008	F90789	4133	PROCUREMENT CARD	110-2001-417.50-16	C43000
PRIOR YR ENCUMB						327.95
24800	07/30/2008	F90103	1380	INTERNATIONAL PERSONNEL	110-2001-417.50-53	C43000
PRIOR YR ENCUMB						655.00
24900	07/30/2008	F90789	4133	PROCUREMENT CARD	110-2001-417.60-01	C43000
PRIOR YR ENCUMB						85.68
25000	07/30/2008	060731	6524	SUNGARD PUBLIC SECTOR	110-2002-417.50-01	
PRIOR YR ENCUMB						132.50
25100	07/30/2008	F90789	4133	PROCUREMENT CARD	110-2002-417.60-01	
PRIOR YR ENCUMB						35.00
25200	07/30/2008	F98435	3038	MISC - VENDOR	110-2004-417.30-10	
PRIOR YR ENCUMB						119.56
25300	07/30/2008	G00024	2391	SYSTEL BUSINESS EQUIPME	110-2004-417.50-15	
PRIOR YR ENCUMB						52.04
25400	07/30/2008	072505	2391	SYSTEL BUSINESS EQUIPME	110-2004-417.50-15	
PRIOR YR ENCUMB						232.50
25500	07/30/2008	F72461	1908	NATIONWIDE TESTING ASSO	110-2004-417.61-01	
PRIOR YR ENCUMB						

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PREPARED 08/12/2008, 14:00:56
PROGRAM: GM313UR

ENCUMBRANCE
ROLLOVER ENC

GROUP NUMBER : 00866 ENCUMB/ROLLOVER ENC
ACCOUNTING PERIOD: 01/2009
GROUP USER ID : TREITH
GROUP CREATED BY : DIVEBEE
GROUP UPDATED BY : TREITH

DESCRIPTION 1		P.O.	VENDOR NAME	TYPE	ACCOUNT NUMBER	PROJECT WORK ORDER	ENCUMBRANCE	FACILITIES ID	LIQUIDATION
DESCRIPTION 1			DESCRIPTION 2						
PRIOR YR ENCUMB	07/30/2008	080840	7266 SANOFI PASTEUR		110-2004-417.61-01		90.00		
PRIOR YR ENCUMB	07/30/2008	081124	7266 SANOFI PASTEUR		110-2004-417.61-01		90.00		
PRIOR YR ENCUMB	07/30/2008	083124	8516 GLOBAL MEDICAL INSTRUME	110-2004-417.70-05			1,034.00		
PRIOR YR ENCUMB	07/30/2008	072762	7972 LANDDESIGN INC		110-2501-418.30-10		431.66		
PRIOR YR ENCUMB	07/30/2008	081630	383 MAGDALEN BURLESON		110-2501-418.30-10		875.00		
PRIOR YR ENCUMB	07/30/2008	F91034	4133 PROCUREMENT CARD		110-2501-418.50-01		11.55		
PRIOR YR ENCUMB	07/30/2008	F91036	4133 PROCUREMENT CARD		110-2501-418.50-01		11.55		
PRIOR YR ENCUMB	07/30/2008	F91039	4133 PROCUREMENT CARD		110-2501-418.50-01		11.55		
PRIOR YR ENCUMB	07/30/2008	F91069	4133 PROCUREMENT CARD		110-2501-418.50-01		11.55		
PRIOR YR ENCUMB	07/30/2008	F91076	4133 PROCUREMENT CARD		110-2501-418.50-01		11.55		
PRIOR YR ENCUMB	07/30/2008	080315	2391 SYSTEL BUSINESS EQUIPME	110-2501-418.50-04			475.00		
PRIOR YR ENCUMB	07/30/2008	F89342	3038 MISC - VENDOR		110-2501-418.50-53		75.00		
PRIOR YR ENCUMB	07/30/2008	F91035	4133 PROCUREMENT CARD		110-2501-418.60-01		55.50		
PRIOR YR ENCUMB	07/30/2008	F91036	4133 PROCUREMENT CARD		110-2501-418.60-01		26.16		
PRIOR YR ENCUMB	07/30/2008	F91041	4133 PROCUREMENT CARD		110-2501-418.60-01		178.17		

PREPARED 08/12/2008, 14:00:56

ENCUMBRANCE UPDATE LIST REPRINT

PROGRAM: GM313UR

GROUP NUMBER : 00866 ENCUMB/ROLLOVER ENC

ACCOUNTING PERIOD: 01/2009

GROUP USER ID : TREITH

GROUP CREATED BY : DIVERBE

GROUP UPDATED BY : TREITH

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 21

REPORT NUMBER 102

TRANS NO	TRANS DATE	P. O.	VENDOR	VENOR NAME	TYPE	ACCOUNT NUMBER	PROJECT WORK ORDER	ENCUMBRANCE	FACILITIES ID	LIQUIDATION
DESCRIPTION 1			DESCRIPTION 2							
30100	07/30/2008	060057	2391	SYSTEL BUSINESS EQUIPME	110-3501-421.50-04	C46000		404.57		
PRIOR YR ENCUMB				RICOH CORPORATION	110-3501-421.50-04	C46000		46.96		
30200	07/30/2008	070046	5411	RICOH CORPORATION	110-3501-421.50-04	C46004		46.95		
PRIOR YR ENCUMB				RICOH CORPORATION	110-3501-421.50-04	C46004		322.46		
30300	07/30/2008	070046	5411	RICOH CORPORATION	110-3501-421.50-04	C46000				
PRIOR YR ENCUMB				RICOH CORPORATION	110-3501-421.50-04	C46000				
30400	07/30/2008	080298	2391	SYSTEL BUSINESS EQUIPME	110-3501-421.50-04	C46004				
PRIOR YR ENCUMB				SYSTEL BUSINESS EQUIPME	110-3501-421.50-04	C46004		322.52		
30500	07/30/2008	080298	2391	SYSTEL BUSINESS EQUIPME	110-3501-421.50-04	C46004				
PRIOR YR ENCUMB				SYSTEL BUSINESS EQUIPME	110-3501-421.50-04	C46004				
30600	07/30/2008	994078	4133	PROCUREMENT CARD	110-3501-421.60-01	C46004				
PRIOR YR ENCUMB				PROCUREMENT CARD	110-3501-421.60-01	C46004		9.98		
30700	07/30/2008	994178	4133	PROCUREMENT CARD	110-3501-421.60-01	C46004				
PRIOR YR ENCUMB				PROCUREMENT CARD	110-3501-421.60-01	C46004				
30800	07/30/2008	061025	7205	GRILL HOUSE CATERING	110-3501-421.60-02			17.50		
PRIOR YR ENCUMB				GRILL HOUSE CATERING	110-3501-421.60-02					
30900	07/30/2008	062003	6828	INFORM SYSTEMS DATA DOC	110-3501-421.60-02			43.50-		
PRIOR YR ENCUMB				INFORM SYSTEMS DATA DOC	110-3501-421.60-02					
31000	07/30/2008	062959	6828	INFORM SYSTEMS DATA DOC	110-3501-421.60-02					
PRIOR YR ENCUMB				INFORM SYSTEMS DATA DOC	110-3501-421.60-02					
31100	07/30/2008	063060	6828	INFORM SYSTEMS DATA DOC	110-3501-421.60-02					
PRIOR YR ENCUMB				INFORM SYSTEMS DATA DOC	110-3501-421.60-02					
31200	07/30/2008	060240	6883	KAYS OF KINGSPORT INC	110-3501-421.61-01	C46004				
PRIOR YR ENCUMB				KAYS OF KINGSPORT INC	110-3501-421.61-01	C46000				
31300	07/30/2008	082888	6743	EMBLEM INC	110-3502-421.30-05	C46100				
PRIOR YR ENCUMB				EMBLEM INC	110-3502-421.30-05	C46100		635.00		
31400	07/30/2008	W90093	3038	MISC - VENDOR	110-3502-421.30-05					
PRIOR YR ENCUMB				MISC - VENDOR	110-3502-421.30-05					
31500	07/30/2008	060057	2391	SYSTEL BUSINESS EQUIPME	110-3502-421.50-04	C46100				
PRIOR YR ENCUMB				SYSTEL BUSINESS EQUIPME	110-3502-421.50-04	C46100				

PREPARED 08/12/2008, 14:00:56
 PROGRAM: GM3130R

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUMB/ROLLOVER ENC			
GROUP USER ID		01/2009			
GROUP CREATED BY		TKEITH			
GROUP UPDATED BY		DLUEBBE			
31600 07/30/2008 PRIOR YR ENCUMB	070046	5411 RICOH CORPORATION	110-3502-421:50-04	C46100	22.88
31700 07/30/2008 PRIOR YR ENCUMB	080297	2391 SYSTEL BUSINESS EQUIPME	110-3502-421:50-04	C46100	495.79
31800 07/30/2008 PRIOR YR ENCUMB	080298	2391 SYSTEL BUSINESS EQUIPME	110-3502-421:50-04	C46100	322.52
31900 07/30/2008 PRIOR YR ENCUMB	081361	6599 TEG LEASE	110-3502-421:50-04	C46100	85.40
32000 07/30/2008 PRIOR YR ENCUMB	071999	6081 DELL MARKETING LP	110-3502-421:60-04	C46111	1,213.14
32100 07/30/2008 PRIOR YR ENCUMB	F92537	7831 NARTEST TECHNOLOGIES LL	110-3502-421:61-01	C46100	250.70
32200 07/30/2008 PRIOR YR ENCUMB	F81581	3023 MISC - EMPLOYEE	110-3502-421:70-05		2,879.00
32300 07/30/2008 PRIOR YR ENCUMB	F92352	112 ASHEVILLE WASTE PAPER	110-3503-421:30-01	C46200	75.00
32400 07/30/2008 PRIOR YR ENCUMB	F92708	4798 WYATT WASTE CONTAINER L	110-3503-421:30-01	C46200	23.58
32500 07/30/2008 PRIOR YR ENCUMB	F94019	112 ASHEVILLE WASTE PAPER	110-3503-421:30-01	C46205	75.00
32600 07/30/2008 PRIOR YR ENCUMB	072959	1684 MCNUTT SERVICE GROUP IN	110-3503-421:30-01	C46205	750.00
32700 07/30/2008 PRIOR YR ENCUMB	080141	634 CLASSIC CAR WASH	110-3503-421:30-01	C46205	780.50
32800 07/30/2008 PRIOR YR ENCUMB	080207	5555 PITROW CAR WASH & DETAIL	110-3503-421:30-01	C46205	900.00
32900 07/30/2008 PRIOR YR ENCUMB	070760	866 DIBOCO FIRE SPRINKLERS,	110-3503-421:30-05	C46200	.04
33000 07/30/2008 PRIOR YR ENCUMB	080651	1030 ASHEVILLE HUMANE SOCIETY	110-3503-421:30-10	C46200	

CITY OF ASHEVILLE
 ENCUMBRANCE UPDATE LIST REPRINT

PAGE 22
 REPORT NUMBER 102

PREPARED 08/12/2008, 14:00:56
 PROGRAM: GM313UR

GROUP NUMBER	TRANS NO	DATE	P.O.	VENDOR	DESCRIPTION 1	TYPE	ACCOUNT NUMBER	PROJECT WORK ORDER	ENCUMBRANCE	FACILITIES ID
GROUP ACCOUNTING PERIOD : 01/2009	00866			5411	RICOH CORPORATION	110-3504-421.50-04	C46300		4.07	
GROUP USER ID : TKEITH				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		64.14	
GROUP CREATED BY : DLUEBBE				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		22.54	
GROUP UPDATED BY : TKEITH				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		64.27	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		92.19	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		134.18	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		7.48	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		459.46	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		401.04	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		1,312.08	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		195.22	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		322.95	
				2391	SYSTEL BUSINESS EQUIPME	110-3504-421.50-04	C46300		60.22	
				1764	MOUNTAIN VALLEY SPRING	110-3504-421.60-01	C46300		720.00	
				4133	PROCUREMENT CARD	110-3504-421.60-04	C46300		5.00	

CITY OF ASHEVILLE
 ENCUMBRANCE UPDATE LIST REPRINT

PAGE 24
 REPORT NUMBER 102

PREPARED 08/12/2008, 14:00:56
 PROGRAM: GM313UR

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUMB/ROLLOVER ENC						
GROUP USER ID	TKEITH							
GROUP CREATED BY	DLUEBE							
GROUP UPDATED BY	TKEITH							
TRANS NO	TRANS DATE	P.O.	VENDOR NAME	DESCRIPTION 2	TYPE	PROJECT NUMBER	ENCUMBRANCE	FACILITIES ID
DESCRIPTION 1						WORK ORDER	JOB#	
36100 07/30/2008	082458	8372	PROTECTIVE PRODUCTS INT	110-3504-421.60-04		C46300		6,930.00
PRIOR YR ENCUMB								863.65
36200 07/30/2008	083096	759	CHIEF SUPPLY CORPORATIO	110-3504-421.60-04		C46305		39.99
PRIOR YR ENCUMB								
36300 07/30/2008	F87233	4133	PROCUREMENT CARD	110-3504-421.61-10		C46305		417.69
PRIOR YR ENCUMB								
36400 07/30/2008	070987	822	DISCOUNT SHOE STORE	110-3504-421.61-10		C46300		1,621.00
PRIOR YR ENCUMB								
36500 07/30/2008	082314	2797	WHOLE ARMOR UNIFORMS IN	110-3504-421.61-10		C46300		3,110.00
PRIOR YR ENCUMB								
36600 07/30/2008	080026	1896	FIREMEN'S & RESCUE SQUA	110-4001-422.20-19				750.00
PRIOR YR ENCUMB								
36700 07/30/2008	072316	6434	STEWART, COOPER, NEWELL A	110-4001-422.30-00				
PRIOR YR ENCUMB								
36800 07/30/2008	.081640	8278	FITNESS TECHNOLOGY	110-4001-422.30-00				2,440.00
PRIOR YR ENCUMB								
36900 07/30/2008	082252	2340	SKYLAND VOLUNTEER FIRE	110-4001-422.30-22				2,012.40
PRIOR YR ENCUMB								
37000 07/30/2008	F94696	3038	MTSC - VENDOR					374.60
PRIOR YR ENCUMB								
37100 07/30/2008	081686	3943	ERGOMETRICS					2,096.82
PRIOR YR ENCUMB								
37200 07/30/2008	F87629	2379	DANA SAFETY SUPPLY	DBA 110-4001-422.60-01				154.00
PRIOR YR ENCUMB								
37300 07/30/2008	080727	2465	SHIFT CALENDARS	110-4001-422.60-01				8.16
PRIOR YR ENCUMB								
37400 07/30/2008	080885	528	COMMUNICATION SERVICES	110-4001-422.60-01				850.00
PRIOR YR ENCUMB								
37500 07/30/2008	082276	5823	MES - CAROLINAS	110-4001-422.90-02				
PRIOR YR ENCUMB								

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 25
REPORT NUMBER 102

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PREPARED 08/12/2008, 14:00:56
PROGRAM: GM313UR

ENCUMB/ROLLOVER ENC

GROUP NUMBER : 00866 ENCUMB/ROLLOVER ENC
ACCOUNTING PERIOD: 01/2009
GROUP USER ID : TKEITH
GROUP CREATED BY : DLUEBEE
GROUP UPDATED BY : TKEITH

LIQUIDATION

TRANS. NO	TRANS DATE	P.O.	VENDOR	VENOR NAME	TYPE	DESCRIPTION 2	ACCOUNT NUMBER	PROJECT	ENCUMBRANCE	FACILITIES ID
DESCRIPTION 1							WORK ORDER	JOB#		
39100	07/30/2008	083220	B288	JUST 4 DOORS.COM INC	D	110-4002-422-30-06			731.00	
39200	07/30/2008	083221	7240	ALL STAR FENCE COMPANY	D	110-4002-422-30-06			2,900.00	
39300	07/30/2008	083222	8288	JUST 4 DOORS.COM INC	D	110-4002-422-30-06			3,237.01	
39400	07/30/2008	083237	3574	MOUNTAIN ENVIRONMENTAL	D	110-4002-422-30-06			8,000.00	
39500	07/30/2008	22095	1650	W E BOLTON CONSTRUCTION	D	110-4002-422-30-06			250.00	
39600	07/30/2008	F90561	8259	A L ODON LOCKSMITHS INC	D	110-4002-422-30-10			90.00	
39700	07/30/2008	072968	7998	POST BUCKLEY SCHUH	D	110-4002-422-30-10			11,000.00	
39800	07/30/2008	081531	1959	NORTH GREENVILLE FITNESS	D	110-4002-422-30-10			1,259.60	
40000	07/30/2008	F91559	4083	CITY OF ASHEVILLE	D	110-4002-422-40-24			178.56	
40100	07/30/2008	F89205	4133	PROCUREMENT CARD	D	110-4002-422-50-01			545.88	
40200	07/30/2008	F73210	7337	PRO CHEM INC	D	110-4002-422-60-01			338.72	
40300	07/30/2008	F89036	528	COMMUNICATION SERVICES	D	110-4002-422-60-01			207.60	
40400	07/30/2008	F89205	4133	PROCUREMENT CARD	D	110-4002-422-60-01			11.99	
40500	07/30/2008	.072090	6592	PARKWAY TRACTOR AND LAW	D	110-4002-422-60-01			1,401.00	
										PRIOR YR ENCUMB

PREPARED 08/12/2008, 14:00:56

PROGRAM: GM313UR

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 29
REPORT NUMBER
1002

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUME/FOLLOWER ENC	01/2009		
GROUP USER ID	TKEITH				
GROUP CREATED BY	DLUEBBE				
GROUP UPDATED BY	TKEITH				
42100 07/30/2008 PRIOR YR ENCUMB	F93909	4133	PROCUREMENT CARD	110-4502-424.60-01	137.20
42200 07/30/2008 PRIOR YR ENCUMB	F94298	2723	UNITED STATES CELLULAR	110-4502-424.60-01	14.86
42300 07/30/2008 PRIOR YR ENCUMB	F81475	3023	MISC - EMPLOYEE	110-4502-424.60-04	125.00
42400 07/30/2008 PRIOR YR ENCUMB	083154	1084	GLOBAL COMPUTER SUPPLIE	110-4502-424.61-01	751.15
42500 07/30/2008 PRIOR YR ENCUMB	081367	8233	GREENPLAY LLC	110-4601-450.30-10	26,525.00
42600 07/30/2008 PRIOR YR ENCUMB	082387	270	BILTMORE PRESS INC	110-4601-450.30-13	916.00
42700 07/30/2008 PRIOR YR ENCUMB	080782	2391	SYSTEL BUSINESS EQUIPME	110-4601-450.50-04	167.40
42800 07/30/2008 PRIOR YR ENCUMB	060339	4798	WYATT WASTE CONTAINER L	110-4603-450.30-00	.55
42900 07/30/2008 PRIOR YR ENCUMB	071240	28	ASHEVILLE VAULT SERV IN	110-4603-450.30-00	175.00
43000 07/30/2008 PRIOR YR ENCUMB	081212	28	ASHEVILLE VAULT SERV IN	110-4603-450.30-00	5,825.00
43100 07/30/2008 PRIOR YR ENCUMB	080715	7685	BANK FINANCIAL FSB	110-4604-450.50-03	236.00
43200 07/30/2008 PRIOR YR ENCUMB	060736	1963	ORKIN EXTERMINATING COM	110-4610-450.30-00	C51000
43300 07/30/2008 PRIOR YR ENCUMB	072368	1296	HAYNES ELECTRIC UTILITY	110-4610-450.30-05	C51000
43400 07/30/2008 PRIOR YR ENCUMB	F91559	4083	CITY OF ASHEVILLE	110-4610-450.40-24	C50101
43500 07/30/2008 PRIOR YR ENCUMB	F91559	4083	CITY OF ASHEVILLE	110-4610-450.40-26	C51000

PREPARED 08/12/2008, 14:00:56

CITY OF ASHEVILLE

ENCUMBRANCE UPDATE LIST REPRINT

PROGRAM: GM313UR

00866 ENCUMB/ROLLOVER ENC

GROUP NUMBER : 01/2009

ACCOUNTING PERIOD: 01/2009

GROUP USER ID : TRBIRTH

GROUP CREATED BY : DRUEBEE

GROUP UPDATED BY : TKEITH

LIQUIDATION

ENCUMBRANCE

LIQUIDATION

TRANS NO		TRANS DATE	P.O.
DESCRIPTION 1			
GROUP NUMBER	:	008	
ACCOUNTING PERIOD	:	01/	
GROUP USER ID	:	TKE	
GROUP CREATED BY	:	DLVU	
GROUP UPDATED BY	:	TKE	
<hr/>			
TRANS NO TRANS DATE P.O.			
<hr/>			
48100	07/30/2008	F91559	
PRIOR YR ENCUMB			
48200	07/30/2008	F91559	
PRIOR YR ENCUMB			
48300	07/30/2008	F91559	
PRIOR YR ENCUMB			
48400	07/30/2008	F90633	
PRIOR YR ENCUMB			
48500	07/30/2008	083217	
PRIOR YR ENCUMB			
48600	07/30/2008	082989	
PRIOR YR ENCUMB			
48700	07/30/2008	082990	
PRIOR YR ENCUMB			
48800	07/30/2008	062046	
PRIOR YR ENCUMB			
48900	07/30/2008	081909	
PRIOR YR ENCUMB			
49000	07/30/2008	082792	
PRIOR YR ENCUMB			
49100	07/30/2008	082792	
PRIOR YR ENCUMB			
49200	07/30/2008	062506	
PRIOR YR ENCUMB			
49300	07/30/2008	072493	
PRIOR YR ENCUMB			
49400	07/30/2008	062502	
PRIOR YR ENCUMB			
49500	07/30/2008	062633	
PRIOR YR ENCUMB			

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

REVIEW ARTICLE

PAGE 33 REPORT NUMBER 102

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PAGE
NINE

PREPARED 08/12/2008, 14:00:56
PROGRAM: GM313UR

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

ENCUMBRANCE

PAGE 35
REPORT NUMBER 102

GROUP NUMBER	ACCOUNTING PERIOD:	0866 ENCUMB/ROLLOVER ENC	VENDOR NAME	TYPE	ACCOUNT NUMBER	PROJECT	ENCUMBRANCE	FACILITIES ID	Liquidation
GROUP USER ID		01/2009	DESCRIPTION 2		WORK ORDER	JOB#			
GROUP CREATED BY		THEKITH							
GROUP UPDATED BY		DLUEBBE							
		TRBITH							
51100	07/30/2008	F91559	4083 CITY OF ASHEVILLE		110-4615-450.40-24				1,748.20
PRIOR YR ENCUMB			4083 CITY OF ASHEVILLE		110-4615-450.40-26				
51200	07/30/2008	F91559	4083 CITY OF ASHEVILLE		110-4615-450.40-01				8.67
PRIOR YR ENCUMB			4083 CITY OF ASHEVILLE		110-4615-450.50-01				
51300	07/30/2008	F87842	4133 PROCUREMENT CARD		110-4615-450.50-01				953.21
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.50-01				
51400	07/30/2008	F87845	4133 PROCUREMENT CARD		110-4615-450.50-01				111.40
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.50-04				
51500	07/30/2008	081556	2999 IKON OFFICE SOLUTIONS		110-4615-450.50-04				15.00
PRIOR YR ENCUMB			2999 IKON OFFICE SOLUTIONS		110-4615-450.50-60				
51600	07/30/2008	F85000	3038 MISC - VENDOR		110-4615-450.50-60				201.12
PRIOR YR ENCUMB			3038 MISC - VENDOR		110-4615-450.51-01				
51700	07/30/2008	080376	2001 PEPSI COLA BOTTLING		110-4615-450.51-01				201.50
PRIOR YR ENCUMB			2001 PEPSI COLA BOTTLING		110-4615-450.51-01				
51800	07/30/2008	081744	8299 SAFARI LTD.		110-4615-450.51-01				454.20
PRIOR YR ENCUMB			8299 SAFARI LTD.		110-4615-450.51-01				
51900	07/30/2008	082875	7126 MILLIRENS ROCKS & GIFTS		110-4615-450.51-01				94.00
PRIOR YR ENCUMB			7126 MILLIRENS ROCKS & GIFTS		110-4615-450.51-01				
52000	07/30/2008	082930	7132 AURORA WORLD INC		110-4615-450.51-01				102.02
PRIOR YR ENCUMB			7132 AURORA WORLD INC		110-4615-450.51-01				
52100	07/30/2008	082931	7613 ORION PHOTO INDUSTRIES		110-4615-450.51-01				271.35
PRIOR YR ENCUMB			7613 ORION PHOTO INDUSTRIES		110-4615-450.60-01				
52200	07/30/2008	F87842	4133 PROCUREMENT CARD		110-4615-450.60-01				1,629.10
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.60-01				
52300	07/30/2008	F87845	4133 PROCUREMENT CARD		110-4615-450.60-01				43.95
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.60-01				
52400	07/30/2008	F94409	4133 PROCUREMENT CARD		110-4615-450.60-01				12.55
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.60-01				
52500	07/30/2008	F94423	4133 PROCUREMENT CARD		110-4615-450.60-01				
PRIOR YR ENCUMB			4133 PROCUREMENT CARD		110-4615-450.60-01				

PREPARED 08/12/2008, 14:00:56
PROGRAM: GM313UR

GROUP NUMBER	ACCOUNTING PERIOD:	00866 ENCUMB/ROLLOVER ENC
GROUP USER ID	GROUP CREATED BY	TREITH
GROUP UPDATED BY		DUEBEE
PRIOR YR ENCUMB	PRIOR YR ENCUMB	TREITH
54100 07/30/2008 082990	2001	PEPSI COLA BOTTLING
54200 07/30/2008 082792	8448	AMERICAN DEVELOPMENT CO
54300 07/30/2008 080377	2001	PEPSI COLA BOTTLING
54400 07/30/2008 072608	241	ASHEVILLE RACQUET CLUB
54500 07/30/2008 082791	3639	DUNLOP SPORTS CORPORATI
PRIOR YR ENCUMB	PRIOR YR ENCUMB	SOUTHERN CONCRETE
54600 07/30/2008 083192	38	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	CAT NETWORK SYSTEMS
54700 07/30/2008 082343	5540	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	TERMINIX SERVICE
54800 07/30/2008 050138	2562	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	RICOH CORPORATION
54900 07/30/2008 071570	5411	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	RIVERTOP CONTRACTING IN
55000 07/30/2008 080584	6055	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	SYSTEL BUSINESS EQUIPM
55100 07/30/2008 081270	2391	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	BLISS PRODUCTS AND SERV
55200 07/30/2008 050473	3305	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	GOLF AGRONOMICS
55300 07/30/2008 081502	6261	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	GOLF AGRONOMICS
55400 07/30/2008 082163	6261	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	SOUTHERN SOURCE INDUSTR
55500 07/30/2008 082219	8356	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	

CITY OF ASHEVILLE
ENCUMBRANCE UPDATE LIST REPRINT

PAGE 37
REPORT NUMBER 102

TRANS NO.	TRANS DATE	P.O.	VENDOR	VENDOR NAME	TYPE	ACCOUNT NUMBER	PROJECT	ENCUMBRANCE	LIQUIDATION
DESCRIPTION 1			DESCRIPTION 2			WORK ORDER	JOB#	FACILITIES ID	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4616-450.60-01		709.78	
54100 07/30/2008 082990	2001	PEPSI COLA BOTTLING	54200 07/30/2008 082792	8448	AMERICAN DEVELOPMENT CO	110-4616-450.60-01		706.99	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4617-450.51-01		1,455.68	
54300 07/30/2008 080377	2001	PEPSI COLA BOTTLING	54400 07/30/2008 072608	241	ASHEVILLE RACQUET CLUB	110-4617-450.60-01		1,932.00	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4617-450.60-01		1,852.80	
54500 07/30/2008 082791	3639	DUNLOP SPORTS CORPORATI	54600 07/30/2008 083192	38	SOUTHERN CONCRETE	110-4617-450.60-01		237.50	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4617-450.70-08		1,450.00	
54700 07/30/2008 082343	5540	CAT NETWORK SYSTEMS	54800 07/30/2008 050138	2562	TERMINIX SERVICE	110-4660-450.30-00	C50220	9.75	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4660-450.30-00	C50220	112.20	
54900 07/30/2008 071570	5411	RICOH CORPORATION	55000 07/30/2008 080584	6055	RIVERTOP CONTRACTING IN	110-4660-450.30-00	C50222	7,331.66	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4660-450.50-04	C50222	227.94	
55100 07/30/2008 081270	2391	SYSTEL BUSINESS EQUIPM	55200 07/30/2008 050473	3305	BLISS PRODUCTS AND SERV	110-4660-450.60-01	C50223	450.08	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4660-450.60-01	C50223	143.21	
55300 07/30/2008 081502	6261	GOLF AGRONOMICS	55400 07/30/2008 082163	6261	GOLF AGRONOMICS	110-4660-450.60-01	C50223	112.57	
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	110-4660-450.60-01	C50222	449.75	
55500 07/30/2008 082219	8356	SOUTHERN SOURCE INDUSTR							
PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB	PRIOR YR ENCUMB				

Attachment E

Deleted Positions FY09-10

GENERAL FUND		Position	Action	Savings	FTE Effect	Description
Department		Administrative Assistant	Reduce	\$ 30,943	0.50	Retirement; do more with less
0104 Legal Services		Purchasing Agent	Delete	\$ 64,160	1.00	Reduction possible through automation of bid processing procedures.
1004 Finance		Administrative Assistant	Reduce	\$ 23,866	0.50	Using temporary employee for previously full-time administrative position.
1101 Information Technology		MEO II	Delete	\$ 41,027	1.00	LCID management duties transferred to Streets division; more with less
1505 Public Works		Administrative Assistant	Delete	\$ 31,439	1.00	Retirement; do more with less
1507 Public Works		Secretary Senior	Delete	\$ 42,466	1.00	Metropolitan Planning Organization function moved to Land of Regional Council
1602 Engineering		Human Resources Coordinator	Delete	\$ 53,325	1.00	Elimination of program supported by this position.
2002 Human Resources		Police Projects Administrator	Delete	\$ 55,691	1.00	Reassignment of duties to existing staff
3501 Police		Forensics Services Tech I	Delete	\$ 44,536	1.00	Reassignment of duties to existing staff
3502 Police		Animal Services Officer	Delete	\$ 42,419	1.00	Vacant position. Elimination of NarTest evidence processing system, other duties re-assigned.
3503 Police		Police Info Clerk	Delete	\$ 38,733	1.00	Modified work schedule and slight reduction in service
3503 Police		Police Info Clerk	Delete	\$ 39,359	1.00	Vacant position. Were able to absorb duties while position was vacant. Op week reduced by 1
4003 Fire and Rescue		Police Info Clerk	Delete	\$ 57,372	1.00	Vacant position. Were able to absorb duties while position was vacant. Op week reduced by 1
4603 Parks & Recreation		Cemetery Manager	Delete	\$ 81,490	1.00	Anticipated reduction in new construction.
4621 Parks & Recreation		Supt of Specialized Facilities	Delete	\$ 93,008	1.00	Re-engineering maintenance functions to fill service gap and eliminate duplicate functions
4660 Parks & Recreation		Asst Superintendent-Parks	Delete	\$ 65,462	1.00	Retiring employee. Re-assigning service areas to recreation division
2501 Planning		Development Review Spec.	Delete	\$ 55,040	1.00	Re-engineering maintenance functions to eliminate duplicate functions
2501 Planning		Planning/Zoning Tech	Delete	\$ 49,462	1.00	Vacant position, and reduced need until development activity picks up.
				\$ 909,797	17.00	
ENTERPRISE FUNDS		Office Assistant Reg PT	Delete	\$ 22,378	0.63	Effective 1/28/09. Process improvements.
1300 Civic Center		Utility Billing Specialist	Delete	\$ 46,741	1.00	
1605 Engineering		Gof Course Superintendent	Delete	\$ 71,991	1.00	
4613 Parks & Recreation				\$ 141,110	2.63	
				\$ 1,050,907	19.63	

1. Streamlining/Reengineering

Compensation Options for Budget Balancing

Department Directors brainstormed ideas for streamlining and reengineering the organization. Cross-functional teams were formed to explore the ideas. Ideas were grouped into operational opportunities and Council policy issues. Council policy issues were deferred. Operational issues were further refined by involved departments. All departments had organizational charts reviewed by the City Manager, Assistant City Manager and Human Resources. Department Directors took feedback and produced the final list.

Pros: Limited external operational service impacts and limited internal service impacts. Efforts were based on programs and positions not individuals which greatly reduces legal liability. Majority of positions eliminated through vacancies and early retirements. Opportunity exists for 5 affected employees to compete for other positions in organization. Cons: 5 employees affected. (.004% of organization) Challenge of maintaining external service satisfaction with fewer personnel

2. Market Adjustments

General Fund Cost Savings: \$900,000

Pros: Limited external operational service impacts and limited internal service impacts. Efforts were based on programs and positions not individuals which greatly reduces legal liability. Majority of positions eliminated through vacancies and early retirements. Opportunity exists for 5 affected employees to compete for other positions in organization. Cons: 5 employees affected. (.004% of organization) Challenge of maintaining external service satisfaction with fewer personnel

3. Merit Freeze

General Fund Cost Savings: Estimated \$1.0 million

Pros: All employees have received some form of market adjustment with many marketplaces. Receiving multiple year(s) of market adjustments. Cons: When economy strengthens, we will need to carefully observe market conditions to ensure we remain competitive.

This is a common practice during significant budget shortfall years. In 2002 merit was frozen.

Pros: Fair and equitable process for all groups which limits legal liability. Avoid elimination of additional positions (approximately 15).

ATTACHMENT F

\$65,000.

General Fund Cost Savings: 1 day furlough for all employees would save an estimated \$150,000 in the General Fund. If police & fire are excluded then the savings drops to

Service levels may be impacted depending on number of furlough days.

Initial service levels of 24/7 operations.

The cost savings of this option may be reduced due to increased overtime costs to operations.

This option presents significant administrative burden particularly on 24/7 operations. This option may affect retirement dependency on the extent of the furlough.

Understand why they will not be able to use accrued leave to supplement pay for the required furlough period.

Pros: May provide budget relief.

This is a program where employees are forced to take day(s) off without pay.

5. Furlough

General Fund Cost Savings: Every 1% reduction would save approximately \$250,000

State.

The plan is run by the State and all changes to the plan must be approved by the contribution for all other employees creates an equity issue.

Cons: State law mandates a 5% contribution to police. Lowering or elimination of

Pros: May provide short term budget relief.

The City currently participates in the Local Government Employee Retirement System's 401(k) plan. The currently contributes 5% to all employees.

4. 401(k)

General Fund Cost Savings: \$775,000

In 2002, an across the board cost of living was granted.

Cons: Employees may continue to struggle financially as cost of living increases.

Freezes employees at current rate of pay but does not cut employee pay.

Additional position cuts.

Initial feedback from employees indicates a preference for this option over